

# Revenue and Financing Policy

## Overview

This Revenue and Financing Policy determines how the New Plymouth District Council (NPDC) will fund the operating and capital expenditure for each Council activity.

The Policy outlines the revenue and funding sources available to NPDC and details how and when the Council will use these sources. This gives the community some certainty as to how Council activities will be funded.

NPDC must undertake services in a financially prudent and sustainable way for the Council and community as a whole. NPDC's decisions and rationale underpinning them are set out in this policy. In accordance with section 101(3) of the Local Government Act 2002, in funding each activity NPDC has considered:

- the community outcomes to which each activity primarily contributes;
- an analysis of who benefits from the activity;
- the period of time the benefits are expected to occur;
- whether the activity is needed in response to the action(s), or lack of action(s), of a particular person or group; and
- whether it would be more prudent for the activity to be funded separately or included with other activities.

NPDC has also considered the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community.

The Revenue and Financing Policy is reviewed every three years during the development of the Long-Term Plan (LTP).

## General funding principles

### District-wide funding: The One Bucket Policy

NPDC has a 'one bucket' policy for funding community facilities, services and infrastructure.

The one bucket policy means rates collected from all areas in the district are pooled into a single consolidated fund and used to provide services across the district as a whole, rather than allocated only to the location where the rates were sourced.

The one bucket policy is intended to:

- Promote a unified commitment to the long-term future of the district.
- Provide integrated management.
- Spread the risk associated with operating assets and intensive network services.
- Ensure funds are available to upgrade the networks and complete projects at the optimal time.
- Avoid any sudden changes in the level of funding required from specific groups of ratepayers.
- Limit, and address historic, under investment in lower socio-economic areas.

### Network pricing policy

As part of the one bucket policy, NPDC has a combined network pricing policy for refuse collection, kerbside recycling and the wastewater and water supply networks. This means that these services each have a standard charging regime that is applied to all properties that receive the service, regardless of location or network connected to. This policy is intended to achieve the intentions of the one bucket system as well as provide all urban communities across the district with a similar standard of service for water, wastewater, refuse collection and kerbside recycling.

## NPDC's community outcomes

NPDC's strategic framework has been used to assess the impact of funding on the community:

- **Prosperity** – Growing a resilient, equitable and sustainable economy where people want to work, live, learn, play and invest across our district.
- **Sustainability** – Nurturing our environment, mitigating our impact and adapting to climate change.
- **Community** – Achieving well-being through a safe, creative, active and connected community while embracing Te Ao Māori.
- **Delivery** – Understanding and balancing our people's needs and wants through prudent delivery of quality infrastructure and services.
- **Partnerships** – Strengthening a treaty based partnership with tangata whenua and building partnerships with not-for-profit, private enterprise and government to improve outcomes for all.

## Sustainability of rates funding

NPDC is aware that the level of rates are a tax based on a property's land value and do not reflect a ratepayers ability to pay (such as income). This can have a negative impact on the social well-being of the community. To help mitigate costs for people on low incomes, NPDC promotes the use of the rates rebate scheme. NPDC also allows rates to be paid in quarterly instalments and the Council promotes the use of regular payments. NPDC also has Rates Remission and Postponement Policies.

NPDC's Perpetual Investment Fund income is used to offset general rates. This has benefits for the residents of the district because it means NPDC can provide higher levels of service and better facilities than would normally be available in a district of this size, while keeping the impact on ratepayers low. The Council's investments are managed carefully to ensure that these benefits are maintained or improved.

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## Definitions

**Borrowing** is raising loans to fund expenditure.

**Development contributions** are levies paid in accordance with NPDC's Development and Financial Contributions Policy and the Local Government Act 2002 to recover Council expenditure on reserves, community infrastructure and network infrastructure to meet increased demand resulting from new development.

**Fees and charges** are charges to recover part or whole of the costs of delivering the services.

**Financial contributions** apply to holders of resource consents in the form of sums payable or land transferred to NPDC. These contributions are used to mitigate, avoid or remedy any adverse effects arising from subdivision or development. They are assessed under the Resource Management Act 1991 and the District Plan.

**General rates** are rates applied to the entire rating base of the district. General rates have two components:

- The first part is a Uniform Annual General Charge (UAGC), which is a flat charge levied from every separately used or inhabited part of a rating unit (SUIP) in the district.

- The second part is a variable charge based on a property's land value. The variable component of general rates is set as cents per dollar of land value, which is assessed according to four differentials based on the following primary land use categories:

- Residential.
- Commercial/industrial.
- Small holdings.
- Farmlands.

**Grants and subsidies** are payments from external agencies and may be for an agreed, specified purpose or activity of NPDC.

**Interest and dividends** are received from cash management and investments.

**Proceeds from asset sales** are the net sum received when physical assets are sold.

**Reserves** are funds accumulated over time for a particular purpose. They may be legally restricted in their use, or NPDC may have created a restriction on their use when they are established.

**SUIP** is defined as a Separately Used or Inhabited Part of a rating unit. It includes:

- any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement; or
- any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use.

SUIP's therefore include:

- Each separately occupiable unit, flat or house, each of which is separately inhabited or is capable of separate habitation such as having independent kitchen facilities in a residential, small holding or farmland property.
- Separate shops, kiosks, other retail or wholesale outlets, or offices, at a commercial/industrial property each of which is operated as a separate business or is capable of operation as a separate business.

**Targeted rates** are set to recover the costs of a service only from those SUIPs that receive the service.

**Voluntary targeted rates** are targeted rates to recover funding provided by NPDC to property owners for property sustainability projects.

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## Policy for funding operating and capital expenditure

NPDC has two types of expenses - operating expenditure and capital expenditure. NPDC has a different approach for funding each type of expenditure. The table below outlines the general approach to the use of funding sources for capital and operating expenditure.

Funding source	Funding for Operating Expenditure	Funding for Capital Expenditure
<p><b>General rates</b></p>	<p>General rates are used to fund activities where:</p> <ul style="list-style-type: none"> <li>the activity, or part(s) of activity, benefit the community in general;</li> <li>NPDC has an objective to encourage the use of the service;</li> <li>the beneficiary cannot readily be identified; and/or</li> <li>where it is impractical or too administratively expensive to fund the activity from other sources.</li> </ul> <p>Where NPDC undertakes operating expenditure to consider extending a targeted rate funded service to areas not covered by that targeted rate already, that operating expenditure shall be funded by general rates.</p>	<p>General rates may also be used to purchase assets where NPDC determines that funding the assets from debt is not the preferred option.</p> <p>General rates may be used for capital expenditure when the asset has a short life.</p>
<p><b>Targeted rates</b></p>	<p>Targeted rates are used to fund activities where:</p> <ul style="list-style-type: none"> <li>an area of benefit can be recognised; and/or</li> <li>to achieve a fair, efficient or transparent allocation of costs across the community.</li> </ul> <p>Targeted rates will be used for the activity it is identified for and not for any other services.</p>	<p>Targeted rates may be used to purchase assets where NPDC determines that funding the assets from debt is not the preferred option and the assets are to be used for the activity funded by the targeted rate.</p> <p>Targeted rates may be used for capital expenditure when the asset has a short life.</p>
<p><b>Fees and charges</b></p>	<p>NPDC will generally apply fees and charges for services where:</p> <ul style="list-style-type: none"> <li>the user receives direct benefits, either entirely or in part, from the service; and/or</li> <li>the use of the service is at the discretion of the user.</li> </ul> <p>NPDC may set user charges to recover all or part of the cost of the activity, including a market return on the value of any Council investment.</p> <p>Where NPDC needs to limit the use of an activity, charges may be set at a level above that which would be necessary to recover the costs of the activity.</p>	
<p><b>Interest and dividends from investments</b></p>	<p>Interests and dividends and other investment income is used to fund operating expenditure.</p>	<p>Investment income is not used for funding capital expenditure.</p>

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Funding source	Funding for Operating Expenditure	Funding for Capital Expenditure
<b>Borrowing</b>	<p>NPDC will not borrow to fund operating costs for a service, unless the Council determines to do so if:</p> <ul style="list-style-type: none"> <li>the expenditure is on significant maintenance that has a long-term impact that is of a similar nature to renewal capital expenditure; or</li> <li>there are extraordinary reasons to justify borrowing as a short-term or interim solution (such as in an emergency).</li> </ul>	<p>Borrowing is the preferred method of funding new capital expenditure for level of service and growth related projects.</p> <p>Borrowing may be used to fund the renewal of long life assets.</p>
<b>Proceeds from asset sales</b>	Operating costs are not funded from asset sales.	NPDC will use proceeds from asset sales as an appropriate source for purchasing assets, building a reserve for the future purchase of assets, or retiring debt.
<b>Development contributions</b>	Operating costs cannot be funded from development contributions.	Development contributions will be used to fund the portion of new asset expenditure required as a result of increased demand related to growth.
<b>Financial contributions</b>	Operating costs are not funded from financial contributions.	Financial contributions will be used to fund the proportion of new asset expenditure that is required to avoid, remedy or mitigate the adverse environmental effects resulting from subdivision and development.
<b>Grants and subsidies</b>	Grants and subsidies will only be used for operating expenses when to do so is consistent with the purpose for which they were given.	Grants and subsidies will only be used for capital expenses when to do so is consistent with the purpose for which they were given.
<b>Reserves</b>	Reserves may be used for operating expenditure when it is consistent with the purpose and restrictions relating to that reserve.	<p>Reserves may be used for capital expenditure when it is consistent with the purpose and restrictions relating to that reserve.</p> <p>NPDC's main method of funding the renewal of assets is from the renewal reserve.</p>

## General funding policies

### General rates

General rates are made up of two components – the Uniform Annual General Charge (UAGC) and land value differentiated general rates.

#### Uniform Annual General Charge

Each SUIP will be charged the UAGC.

NPDC's policy is to increase the UAGC in accordance with the rate of inflation as part of each Annual Plan. NPDC uses the local government cost index as the applicable inflation rate. NPDC will consider the overall impact of this inflation adjustment on the community's well-being before implementing it as part of the Annual Plan and may determine to an alternative UAGC amount.

NPDC's policy is that the UAGC will not be inflated and may be reduced if NPDC would otherwise breach section 21 of the Local Government (Rating) Act 2002 without such action.

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## Differential groups and general rates

Each SUIP will be charged a general rate based on the land value and land use of the SUIP.

The general rates requirement are apportioned to the differential categories according to the fixed differential percentages outlined in the table below. The total UAGC is then calculated and removed from the rates requirement for each differential group. The rates requirement remaining for each differential group is then divided by the total land value in that group. This produces the differential rate as rate cents per dollar of land value.

Differential category	Definition	Fixed differential factor
<b>Group 1: Commercial/Industrial</b>	All rating units that are used primarily for any commercial or industrial purpose.	26.9%
<b>Group 2: Residential</b>	All rating units with a land area of one hectare or less, not being rating units in Group 1, used for residential and related purposes.	54%
<b>Group 3: Small holdings</b>	All rating units, not being rating units in Groups 1 or 2, with a land area of more than one hectare, but no greater than four hectares.	3.6%
<b>Group 4: Farmland</b>	All rating units, not being rating units included in Group 1, 2 or 3, having a land area in excess of four hectares.	15.5%

## Particular rules for differential categories:

Commercial/Industrial differential category:

- Rating units are considered to be used primarily for a commercial or industrial purpose if the Rating Information Database records their primary level code as being 6 Utility, 7 Industrial or 8 Commercial in accordance with the Rating Valuations Rules 2008 (or any rules that supersede those rules).

Vacant land as a result of subdivision:

- Upon subdivision, vacant land of less than four hectares that is in a commercial or industrial zone in the operative District Plan will be in the commercial/industrial differential group. Properties that are not in a commercial or industrial zone will be in the residential or small holdings differential group based on the land size.
- Upon subdivision, vacant land of greater than four hectares will remain in the farmlands differential until it is used for a commercial/industrial purpose, or is further subdivided.

Rest home and retirement home accommodation:

- The hospital, office, common area and non self-contained rooms are categorised and rated in the commercial/industrial differential group.
- Any self-contained units, flats or townhouses, including those that are licence to occupy, are considered separate SUIPs. They are categorised and rated in the residential differential group.

Bed and breakfast and farm stay accommodation:

- Bed and breakfast and farm stay operators with one to five bedrooms are rated as residential properties. Operators with six or more bedrooms will be rated as commercial/industrial properties, with the owners living accommodation rated as a residential property.

## Targeted rates

NPDC applies a number of targeted rates to fund particular activities.

### Uniform Annual Roothing Charge

All SUIPs will pay the Uniform Annual Roothing Charge.

The Uniform Annual Roothing Charge partially funds the Transportation Activity.

NPDC's policy is for the Uniform Annual Roothing Charge to be increased annually at the rate of inflation (using the local government cost index).

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## Solid Waste Kerbside Collection

All SUIPs receiving the solid waste kerbside collection will pay the solid waste kerbside collection targeted rate.

NPDC's policy for the solid waste kerbside collection targeted rate is to uniformly divide the costs of the kerbside collection service (including associated landfill costs and overhead allocations) across all ratepayers subject to the rate.

## Water

All SUIPs receiving NPDC supplied water will be charged the water targeted rate. NPDC will alter the approach to water targeted rates on 1 July 2024.

The water targeted rate is made up of various components:

- **The fixed network charge**
  - This is charged to all SUIPs connected to the water network charged via a variable consumption charge or uniform consumption charge.
  - NPDC will set the fixed network charge during each LTP.
  - NPDC may alter the fixed network charge during an intervening Annual Plan process only if there are extraordinary reasons to do so.
- **A variable consumption charge**
  - Until 1 July 2024, this charge applies to all SUIPs with a water meter installed that are an extraordinary use or have voluntarily opted to be charged through this mean.
  - From 1 July 2024, all SUIPs connected within an urban water supply area and all SUIPs in a rural water supply area with an on-demand supply shall be charged this rate.

- This is a rate charged according to how much water the SUIP uses, as recorded on a water meter.
- **A restricted flow charge**
  - This is charged to SUIPs that are in a rural water supply area that do not receive an on-demand supply.
  - The restricted flow charge is set a rate such that the per volume amount of water available to the SUIP is charged at a rate consistent with the variable consumption charge for that volume of water.
- **The uniform consumption charge**
  - Until 1 July 2024, this is charged to all SUIPs connected to the water network that are either within an urban water supply area and not charged the variable consumption charge or are within a rural water supply and charged the restricted flow charge.
  - This rate will be removed on 1 July 2024. From that time on, no property shall be charged a uniform consumption charge.
  - The uniform consumption charge is set at a rate such that the per volume amount of water is charged at a rate consistent with the variable consumption charge for the average residential property use.

*Note: some terms in this section are defined under the New Plymouth District Council Bylaw 2008, Part 14: Water, Wastewater and Stormwater Services.*

## Wastewater

All SUIPs connected to NPDC's reticulated wastewater network will be charged the wastewater targeted rate.

The wastewater targeted rate is made up of various charges:

- All SUIPs other than commercial/industrial differential group properties and schools are charged a fixed amount (the standard charge).
- All commercial/industrial SUIPs and schools are charged per water closet or urinal on a sliding scale as follows (but rounded to the nearest dollar).

Closet or urinal count	Rate charged per water closet or urinal
One or two water closets or urinals	Standard charge
Three water closets or urinals	85% of the standard charge
Four water closets or urinals	75% of the standard charge
Five water closets or urinals	65% of the standard charge
Six to 10 water closets or urinals	60% of the standard charge
11 to 15 water closets or urinals	55% of the standard charge
16 to 20 water closets or urinals	52.5% of the standard charge
21 and higher water closets or urinals	50% of the standard charge

SUIPs in Ōākura, and any further area where reticulated wastewater is extended to, where the owner at the time of extension agreed the SUIP would be connected will be charged a rate set at 50 per cent of the standard charge (rounded to the nearest dollar) until the SUIP connects to the network.

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## Swimming Pool

All SUIPs with a swimming pool and/or a spa are charged a uniform rate to cover the cost of inspections in line with the Building Act 2004.

## Voluntary targeted rate – Ngā Whare Ora Taiao o Ngāmotu Scheme

NPDC's voluntary targeted rate is applied to SUIPs where the owners have received Council funding for part or all of certain household sustainable capital works costs for their properties based on the criteria applicable at that time. If a ratepayer has received NPDC assistance for the approved capital work, funding is recovered from the property owner through the targeted rate.

The Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes Voluntary Targeted Rate Scheme) Policy governs the overall application of this scheme. Applications under the previous Voluntary Targeted Rate Scheme (i.e. before the policy was adopted) are deemed to come under this policy for rating purposes.

Repayment of the loan will be through a targeted rate applied to the SUIP. That rate shall be set at:

- For those repaying over nine years, calculated at 11.1 per cent of the total borrowing (including any interest) owed; or
- For those repaying over five years, calculated at 20 per cent of the total borrowing (including any interest) owed.

The voluntary targeted rate may be removed early if the ratepayer pays the outstanding amount owed.

## Fees and charges

Fees and charges are set annually as part of the LTP or Annual Plan process. Fees and charges are generally only consulted on as a part of the LTP process, and where known include an indication of any significant changes in the second or third years of the LTP.

Fees and charges may also be altered in the second to third year of the LTP in order to:

- reflect significant increases in costs in providing the applicable goods or service; or
- reflect inflation (based on the Local Government Cost Index for operating expenditure, subject to any local variation identified as part of the Annual Plan process); or
- ensure the activity complies with the funding source allocation set in table 1 of this policy; or
- reflect changes to levels of service as agreed to in the LTP or Annual Plan.

NPDC may make exceptions to this policy if there are other relevant factors that warrant a change outside of this process. In this case, NPDC will assess, in accordance with the Significance and Engagement Policy, whether to consult the community or affected parties before making the change.

This section is subject to any relevant legislation or bylaw that sets or determines the charging methodology of any fee or charge. In those cases the relevant legislation or bylaw will be followed.

## Housing for the elderly rental income and expenditure ring-fenced

Rental income from NPDC's housing for the elderly units will be used solely for the operation, maintenance, service improvements of existing units and renewal capital costs of providing the service. General rates will

not be applied to the housing for the elderly activity for these aspects.

NPDC will fund any service improvements to develop new units through borrowing and may determine to fund repayment of that borrowing through general rates or from rental income, or both.

## Distribution of funding assessment

For each activity that NPDC undertakes the following approach will be undertaken to assess the funding for that activity.

The activity and any distinct sub-activities are identified. For each activity and/or sub-activity an assessment is undertaken of:

- Community outcomes. Does the activity contribute to Partnerships, Delivery, Community, Sustainability and Prosperity.
- The distribution of benefits within the community. Does the activity benefit individuals, particular groups or the community as a whole.
- The period of benefits. Does the activity have short-term or long-term benefits.
- The extent actions or inactions of people contribute. Are there exacerbators to the activity.
- The costs and benefits of funding distinctly from other sources. Are there benefits to having distinct revenue sources, such as targeted rates, for the activity.

This assessment is provided in Table 2.

After considering these impacts on each identified activity and sub-activity, NPDC must then consider the overall impact of allocation for revenue on the current and future social, economic, environmental and cultural well-being of the community.

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NPDC then uses this assessment information to consider how the activity should be funded. There should be a logical nexus between the assessment and the funding sources, although noting that the assessing the overall impact on allocation for revenue across the four community well-beings may result in modification of the funding approach.

Table 1 outlines the proportion of funding each activity or sub-activity will receive from various sources, consistent with the provisions outlined in this policy above.

The operational costs of each of NPDC's activities are funded as per the following table.

Funding description	Percentage funded
High	66-100%
Medium-high	50-80%
Medium	33-66%
Medium-low	20-50%
Low	0-33%
None	0%, unless there are exceptional circumstances

Capital costs are indicated as to whether or not that source is available to that activity or sub-activity, consistent with the provisions of the policy above.

NPDC's general approach to grants and subsidies is to accept these when offered, provided they are consistent with the intentions of NPDC. The table outlines expectations, but NPDC reserves the right to receive and use more grants and subsidies when they are offered.



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**Table 1: Funding sources for each activity**

Council activity	General rates	Targeted rates	Fees and charges	Grants and subsidies	Borrowing	Reserves	Development Contributions	Other sources or comment	
<b>Community Partnerships</b>	Community support and funding	High	None	None	Low	Yes	Yes	No	
	Housing for the elderly	None	None	High	Low	Yes	Yes	No	General rates may repay debt for level of service improvements for new units.
<b>Customer and Regulatory Solutions</b>	Animal control	Low	None	High	None	Yes	Yes	No	
	Building consents	Low	Low	High	None	Yes	Yes	No	
	Customer services	High	None	None	None	Yes	Yes	No	
	District planning	High	None	Low	None	Yes	Yes	No	
	Resource consent application processing	Low	None	High	None	Yes	Yes	No	
	Resource management monitoring, enforcement and public enquiries	High	None	Low	None	Yes	Yes	No	
	Environmental health	Medium	None	Medium	None	Yes	Yes	No	
	Parking	None	None	High	None	Yes	Yes	No	Any parking revenue above cost recovery offsets general rates.
<b>Economic Development</b>	Venture Taranaki Trust	High	None	None	Low	No	Yes	No	
<b>Emergency Management and Business Continuance</b>		Medium	None	None	Medium	Yes	Yes	No	
<b>Flood Protection and Control Works</b>		High	None	Low	Low	Yes	Yes	Yes	
<b>Governance</b>		High	None	Low	Low	Yes	Yes	No	
<b>Govett-Brewster Art Gallery/Len Lye Centre</b>		High	None	Low	Low	Yes	Yes	No	
<b>Management of Investments and Funding</b>	New Plymouth District Council (Waitara Lands) Act 2018	None	None	Low	None	No	Yes	No	Lease and sale proceeds from Waitara endowment properties. Interest and dividends from derived funds.
	Airport – Papa Rererangi i Puketapu Ltd	None	None	None	None	Yes	No	No	Dividends. The dividend from Papa Rererangi i Puketapu Ltd repays borrowing.

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Council activity		General rates	Targeted rates	Fees and charges	Grants and subsidies	Borrowing	Reserves	Development Contributions	Other sources or comment
<b>Management of Investments and Funding</b>	Perpetual Investment Fund	None	None	None	None	No	No	No	Interest and dividends. The release from the Perpetual Investment Fund offsets general rates.
	Operational property, including forestry joint ventures	Low	None	High	None	Yes	Yes	No	Interest and dividends. Net profits from forestry activities are placed into the Forestry Reserve.
	Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme	None	High	Low	None	Yes	No	No	
<b>Parks and Open Spaces</b>	Public open spaces, including streetscapes	High	None	Low	Low	Yes	Yes	Yes	
	Cemeteries and crematoriums	Low	None	High	Low	Yes	Yes	No	
	Sports parks	High	None	Low	Low	Yes	Yes	Yes	
	Campgrounds	Medium-High	None	Medium-Low	No	Yes	Yes	No	
	Public halls	Medium	None	Medium	Low	Yes	Yes	Yes	
<b>Puke Ariki and Community Libraries</b>	Museum and i-SITE	High	None	Low	Low	Yes	Yes	No	
	Libraries	High	None	Low	Low	Yes	Yes	Yes	
<b>Stormwater Management</b>		High	None	Low	No	Yes	Yes	Yes	
<b>Transportation</b>		Medium	Low	Low	Medium	Yes	Yes	Yes	
<b>Venues and Events</b>	Pools	Medium	None	Medium	Low	Yes	Yes	Yes	
	Programmes and events	High	None	Low	Low	Yes	Yes	No	
	Event venues	Medium-Low	None	Medium-High	Low	Yes	Yes	No	
<b>Waste Management and Minimisation</b>	Disposal	None	None	High	Low	Yes	Yes	No	
	Education	High	None	Low	Low	No	Yes	No	
	Refuse collection	None	High	Low	No	Yes	Yes	No	
<b>Wastewater Treatment</b>		None	High	Low	Low	Yes	Yes	Yes	
<b>Water Supply</b>		None	High	Low	Low	Yes	Yes	Yes	

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**Table 2: Section 101(3)(a) Local Government Act 2002 assessment**

Council activity		Community Outcomes					Period of benefit		Benefits of distinct funding	Exacerbator	Distribution of benefits		
		Partnerships	Delivery	Community	Sustainability	Prosperity	Short-term	Long-term			Individuals	Parts of the community	Whole community
<b>Community Partnerships</b>	Community funding and support	High	Medium	High	Medium	Medium	Yes		Low	None identified	Grant recipients		Yes
	Housing for the elderly	Low	Medium	High	Low	Low	Yes	Yes	High	None identified	Tenants		Yes
<b>Customer and Regulatory Solutions</b>	Animal control	Low	Medium	High	Medium	Low	Yes		High	Owners of wandering, menacing or dangerous animals	Dog and other animal owners		Yes
	Building consents	Low	Medium	Medium	Low	High	Yes		High	None identified	Consent applicants		Yes
	Customer services	Low	High	Medium	Low	Low	Yes		Low	None identified	Customers		Yes
	District planning	Medium	Medium	Medium	Medium	High	Yes		Low	None identified	Private plan change applicants		Yes
	Resource consent application processing	Low	Medium	Medium	Medium	High	Yes		Medium	Those that do not comply with resource consent obligations	Consent applicants		Yes
	Resource management monitoring, enforcement and public enquiries	Low	Medium	Medium	High	Medium	Yes		Low	Those that do not comply with District Plan obligations			Yes
	Environmental health	Low	Medium	High	Low	Medium	Yes		Medium	Those that do not comply with environmental health requirements	Licence and certificate holders		Yes

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Council activity	Community Outcomes					Period of benefit		Benefits of distinct funding	Exacerbator	Distribution of benefits			
	Partnerships	Delivery	Community	Sustainability	Prosperity	Short-term	Long-term			Individuals	Parts of the community	Whole community	
<b>Customer and Regulatory Solutions</b>	Parking	Low	Medium	Medium	Low	High	Yes		Medium	Those that breach parking restrictions	Parkers	CBD businesses	Yes
<b>Economic Development</b>	Venture Taranaki Trust	High	Medium	Medium	Medium	High	Yes		Low	None identified	Service recipients	Businesses	Yes
<b>Emergency Management and Business Continuance</b>		High	High	High	Medium	Medium	Yes	Yes	Low	None identified	Service recipients		Yes
<b>Flood Protection and Control Works</b>		Low	Medium	High	Medium	Medium	Yes	Yes	Low	None identified	Protected property owners	Protected areas	Yes
<b>Governance</b>		High	High	High	Low	Low	Yes		Low	None identified			Yes
<b>Govett-Brewster Art Gallery/Len Lye Centre</b>		Medium	Medium	High	Low	Medium	Yes	Yes	Medium	None identified	Visitors		Yes
<b>Management of Investments and Funding</b>	New Plymouth District Council (Waitara Lands) Act 2018	High	Low	High	Medium	Medium	Yes	Yes	High	None identified	Te Kōwhatu Tū Moana, Te Tai Pari Trust, Taranaki Regional Council	Waitara community and the Waitara River catchment	
	Airport – Papa Rererangi i Puketapu Ltd	Medium	Medium	Medium	Low	High	Yes	Yes	High	Users of the airport	Users, businesses		Yes
	Perpetual Investment Fund	Low	High	Low	Low	Medium	Yes	Yes	Medium	None identified			Yes
	Operational property, including forestry joint ventures	Low	Low	Low	Low	Low	Yes	Yes	Low	None identified	Tenants, joint venture partners		

# Revenue and Financing Policy

Council activity		Community Outcomes					Period of benefit		Benefits of distinct funding	Exacerbator	Distribution of benefits		
		Partnerships	Delivery	Community	Sustainability	Prosperity	Short-term	Long-term			Individuals	Parts of the community	Whole community
<b>Management of Investments and Funding</b>	Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme	Medium	Low	High	High	Medium	Yes	Yes	High	Households that uptake the scheme	Those who uptake the scheme and those who provide funded services		Yes
<b>Parks and Open Spaces</b>	Public open spaces including streetscapes	Medium	Medium	High	High	Low	Yes	Yes	Low	None identified			Yes
	Cemeteries and crematoriums	Low	Medium	High	Low	Low	Yes	Yes	Medium	None identified	Family members of deceased		Yes
	Sports parks	Medium	Medium	High	Low	Low	Yes	Yes	Low	None identified	Sports clubs		Yes
	Campgrounds	Medium	Medium	High	Low	Medium	Yes	Yes	Medium	None identified	Visitors		
	Public halls	Medium	Medium	High	Low	Low	Yes	Yes	Low	None identified	People and groups who use public halls	Areas around public halls	Yes
<b>Puke Ariki and Community Libraries</b>	Museum and i-SITE	Medium	Medium	High	Low	Medium	Yes	Yes	Low	None identified	Users		Yes
	Libraries	Medium	Medium	High	Low	Low	Yes	Yes	Low	None identified	Users		Yes
<b>Stormwater Management</b>		Low	Medium	High	Medium	Medium	Yes	Yes	Low	None identified	Property owners in areas prone to stormwater issues	Urban areas	Yes
<b>Transportation</b>		Medium	Medium	Medium	Medium	High	Yes	Yes	Medium	High users of roads, particularly heavy vehicles	Road users		Yes

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<b>Venues and Events</b>	Pools	Medium	Medium	High	Low	Low	Yes	Yes	Medium	None identified	Users		Yes
	Programmes and events	Medium	Medium	High	Low	Medium	Yes		Low	None identified	Attendees		Yes
	Event venues	Medium	Medium	High	Low	High	Yes	Yes	Medium	Event organisers	Attendees and users		Yes
<b>Waste Management and Minimisation</b>	Disposal	High	Medium	Medium	High	Medium	Yes	Yes	High	Illegal dumpers	Transfer station users	Areas outside of kerbside collection area	Yes
	Education	High	Medium	High	High	Low	Yes		Low	None identified			Yes
	Refuse collection	Low	Medium	Medium	High	Low	Yes	Yes	High	Misusers of kerbside services	Recipient households	Collection areas	Yes
<b>Wastewater Treatment</b>		Low	Medium	Medium	High	Medium	Yes	Yes	High	High users, including trade waste	Connected households	Reticulated areas	Yes
<b>Water Supply</b>		Low	Medium	High	Medium	High	Yes	Yes	High	High water users	Connected households	Reticulated areas	Yes